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Dated: August 28, 2008
Electronic Signature for Anthony A. Laurentano: /Anthony A.. Laurentano/

Docket No.: TOW-099US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/533,143

Confirmation No.: 5048

Filed: April 27, 2005

Art Unit: 4132

For: FUEL CELL

Examiner: K. S. Han

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 28, 2008 (Paper No. 20080522), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.